TAX FORM ATTACHMENT
FORM INSTRUCTIONS

Source: http://sedm.org

1. PURPOSE OF THIS FORM

1.1. Use of this form is MANDATORY for all those using any of the materials or information off of the SEDM website and ESPECIALLY for Members. This requirement is mentioned in Section 2 of our Member Agreement.

1.2. Those intent on protecting their rights and sovereignty frequently need to take special precautions with standard government tax forms in order to prevent:

1.2.1. Misrepresenting their status.

1.2.2. Committing perjury on government forms.

1.2.3. Making presumptions about your lawful status. This is a biblical sin in violation of Numbers 15:30 (NKJV).

1.2.4. Encouraging others to make false presumptions about your lawful status.

1.2.5. Violating the Biblical prohibition against "oaths", and by implication perjury statements, found in Matt. 5:33-37.

1.3. These precautions include:

1.3.1. Using an Amended form off the Family Guardian website.. .OR http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm

1.3.2. Physically modifying an IRS form by adding explanations to the form.. OR

1.3.3. Using the standard form and attaching this attachment.

1.4. Some of our members have reported that the IRS sometimes attempts to penalize them when they try to modify or "alter" a government form to correctly and truthfully describe their status. On such occasions, the IRS tells them that they are not allowed to "alter" government forms. Such penalties can only lawfully apply to statutory "taxpayers", which the parties submitting this form ARE NOT. See Form #05.010 for further information. This form provides a remedy for people in this situation by allowing them to submit standard, unmodified IRS forms, but at the same time ensure that they are neither "altered" or are incorrect nor untruthful. This is done by defining or re-defining terms and sentences on the forms to bring them in agreement with what the law and the courts say and with the wishes of the Submitter.

1.5. This form contains a series of questions designed to show the receiving government employee that penalties for modifying said forms are illegal against "nontaxpayers" and "nonresidents" and that they are committing witness tampering by attempting to coerce or penalize a "witness" who is attempting to tell the truth on a government form.

1.6. This form is intended to be attached to any STANDARD government tax form that has a perjury statement or uses the words "person", "you", "taxpayer", "individual", "employer", "employee" "beneficial owner", "nonresident alien", "wages", "United States", "State", "trade or business", or any other similar "word of art" in order to prevent:

1.6.1. The Submitter from committing perjury under penalty of perjury in violation of 18 U.S.C. §1001 and 18 U.S.C. §1621 by misrepresenting his status within the perjury statement itself.

1.6.2. False presumptions about the Submitter which might prejudice his or her status. See:

> *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017 http://sedm.org/Forms/FormIndex.htm

1.6.3. Unlawful penalties against nonresident persons for the exercise of constitutionally protected rights. See:

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Why Penalties Are Illegal for Anything but Federal Employees, Contractors, and Agents, Form #05.010
http://sedm.org/Forms/FormIndex.htm

1.6.4. The abuse of "words of art" by the government which might prejudice the rights and status of the Submitter. For a listing of "words of art" to be cautious about, see:

1.6.4.1. Section 4 of this form.

1.6.4.2. Sovereignty Forms and Instructions, Cites By Topic
http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm

1.6.4.3. *Great IRS Hoax*, sections 3.9.1 to 3.9.1.27.
http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm

1.7. You can use this form along with withholding forms, tax returns, and government correspondence. It is intended for universal, general-purpose use with every government tax form.

1.8. This form also serves as exculpatory evidence in criminal or civil tax litigation, because it makes it literally impossible to submit a valid government tax form that places you within the government's jurisdiction or makes you a "U.S. resident" as defined in 26 U.S.C. §7701(b)(1)(A), statutory "U.S. citizen" as defined in 8 U.S.C. §1401, "U.S. person" as defined in 26 U.S.C. §7701(a)(30), or "taxpayer" as defined in 26 U.S.C. §7701(a)(14). It is a wonderful tool for demonstrating just how ridiculous it is for the government to assert that you have a tax liability if it is literally *impossible* to submit a standard government tax form that makes you liable without committing criminal perjury under penalty of perjury on the form itself.

2. PREPARATION INSTRUCTIONS:

2.1. If you haven't already, read our article below:

Techniques for Building a Good Administrative Record, Form #09.008
https://sedm.org/Forms/07-RespLtrs/0-Guidance/AdminRecord/AdminRecord.htm

2.2. Sign this form.

2.3. Complete and sign the forms that you want to attach this form to.

2.4. At the bottom of all forms you attach to this one, write the following:

> *"Signature and form NOT VALID and FALSE without the attached, signed Tax Form Attachment dated on the same date."*

3. CONTINGENCIES

3.1. Compelled Use of SSN on the form is a violation of the Privacy Act:

3.1.1. The Privacy Act forbids compelled use of SSNs. Those demanding numbers must disclose BOTH whether the disclosure is MANDATORY or VOLUNTARY, and the statute that makes it mandatory IN YOUR CASE and based on YOUR SPECIFIC STATUS:

> *Disclosure of Social Security Number*
>
> *Section 7 of Pub. L. 93–579 provided that:*
> *"(a)(1) It shall be unlawful for any Federal, State or local government agency to deny to any individual any right, benefit, or privilege provided by law because of such individual's refusal to disclose his social security account number. "*
> *(2) the [The] provisions of paragraph (1) of this subsection shall not apply with respect to— "*
> *(A) any disclosure which is required by Federal statute, or "*
> *(B) the disclosure of a social security number to any Federal, State, or local agency maintaining a system of records in existence and operating before January 1, 1975, if such disclosure was required under statute or regulation adopted prior to such date to verify the identity of an individual. "*

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*(b) **Any Federal, State, or local government agency which requests an individual to disclose his social security account number shall inform that individual whether that disclosure is mandatory or voluntary, by what statutory or other authority such number is solicited, and what uses will be made of it."***
[SOURCE: 5 U.S.C. §552a Legislative Notes, https://www.law.cornell.edu/uscode/text/5/552a]

3.1.2. In the case of the Internal Revenue Code, the place where disclosure of SSNs/TINs is mandatory is described in 26 C.F.R. §301.6109-1(b) in the case of "nonresident alien INDIVIDUALS".

3.1.2.1. If you are a "non-resident" but NOT a statutory "person" then you are NOT the subject of the section.

3.1.2.2. The clerk is NOT empowered to make legal determinations about your status or whether you are or ARE NOT a "nonresident alien individual". All they are allowed to do is act upon the status you describe yourself with under penalty of perjury.

3.1.2.3. Furthermore, NONE of the provisions of the I.R.C. are even relevant to a "nontaxpayer", and so all you have to tell them is that you are NOT a "taxpayer" and that any provision mandating numbers for "taxpayers" is therefore NOT applicable to you.

> *"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. "*
> *[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]*

3.1.3. If the clerk insists that they will not process your application without an SSN, we suggest:

3.1.3.1. Asking them to produce the statute that MANDATES use of the SSN for "nontaxpayers". Keep in mind that the entire I.R.C., only pertains to "taxpayers" which you are NOT. They can't argue with what you tell them you are, and not even the courts can declare you a "taxpayer" so they can't PRESUME you are one either.

> *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14)." (See Compl. at 2.) **This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See 28 U.S.C. § 2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)** (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.*
> *[Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]*

3.1.3.2. Asking them where 26 C.F.R. §301.6109-1 mandates that you MUST use an SSN under the I.R.C., since you aren't a statutory "U.S. citizen", "U.S. resident", or "nonresident alien INDIVIDUAL". Instead, you are a "non-resident NON-person" because you do not occupy a public office in the U.S. government and therefore are NOT required to have or use a number.

3.1.3.3. Presenting them with the SSA 521 form you sent in terminating participation with the number redacted.

3.1.4. 5 U.S.C. §552a(g)(4) provides for a penalty of a minimum of $1,000 for compelled use of Social Security Numbers:

5 U.S.C. §552a(g)(4)

(4) In any suit brought under the provisions of subsection (g)(1)(C) or (D) of this section in which the court determines that the agency acted in a manner which was intentional or willful, the United States shall be liable to the individual in an amount equal to the sum of—
(A) actual damages sustained by the individual as a result of the refusal or failure, but ***in no case shall a person entitled to recovery receive less than the sum of $1,000****; and*
(B) the costs of the action together with reasonable attorney fees as determined by the court."
[SOURCE: https://www.law.cornell.edu/uscode/text/5/552a]

3.1.5. For additional information, read ***Doe v. Chao***, 540 U.S. 614 (2004):
http://en.wikipedia.org/wiki/Doe_v._Chao

3.2. We always want to improve the quality of the information we offer on our website and feedback helps with that improvement. If you receive a negative or derogatory response from the government to this form, we would appreciate if you would fax the response to the fax number on our Contact Us page.

4. RESOURCES FOR FURTHER STUDY:

4.1. *Sovereignty Forms and Instructions: Cites By Topic*. A database of all of the "words of art" that the government uses to entrap and enslave you and which are intended to cause you to surrender your sovereign immunity.
http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm

4.2. *Federal and State Tax Withholding Options for Private Employers*, Form #04.101, Section 19.2 entitled "Modifications to Withholding Forms are Completely Legal".
http://sedm.org/Forms/FormIndex.htm

4.3. *Non-Resident Non-Person Position*, Form #05.020. Section 11.2 talks about why the "Jurat"/Perjury Statement at the end of most IRS forms needs to be modified and if it isn't, you are committing perjury under penalty of perjury if you are domiciled in a state of the Union.
http://sedm.org/Forms/FormIndex.htm

4.4. *Federal Enforcement Authority Within States of the Union*, Form #05.032. Proves that the IRS cannot lawfully penalize a person domiciled in a state of the Union who is not party to the franchise agreement codified in Subtitle A of the Internal Revenue Code.
http://sedm.org/Forms/FormIndex.htm

4.5. *"Taxpayer" v. "Nontaxpayer": Which One are You?*. Proves that the I.R.C. is a franchise agreement that is private law that only applies to those who explicitly or implicitly consent. Those who are parties to the agreement are called "taxpayers".
http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm

4.6. *Who are "taxpayers" and who needs a "Taxpayer Identification Number"*, Form #05.013
http://sedm.org/Forms/FormIndex.htm

4.7. *Federal Jurisdiction*, Form #05.018: Section 3 describes what happens if you don't attach this form to standard government forms you submit, which is that you are falsely "presumed" to be a "taxpayer" and a "resident" of the federal zone.
http://sedm.org/Forms/FormIndex.htm

4.8. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017. Shows how the government abuses presumption to prejudice and destroy your constitutional rights. This is done mostly using the words of art that this form redefines in such a way that they benefit rather than hurt you.
http://sedm.org/Forms/FormIndex.htm

4.9. *Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long*, Form #15.001. How to file a document that meets all the criteria for a valid return without making the submitter into a "taxpayer" subject to the I.R.C.
http://sedm.org/Forms/FormIndex.htm

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TAX FORM ATTACHMENT

PURPOSE OF THIS FORM:
This form is intended to prevent the following illegal and unconstitutional results which flow from using standard Internal Revenue Service (IRS) forms, state taxing agency forms, or Social Security Administration Forms:

1. The taking of "oaths" to a foreign power, the "United States" government, which is a foreign corporation pursuant to 28 U.S.C. §3002(15)(A). My religious beliefs forbid the taking of oaths and therefore I cannot sign a government form under penalty of perjury without violating my sincerely held religious beliefs, found in Matt. 5:33-37
2. Committing perjury under penalty of perjury in violation of 18 U.S.C. §1001, and 18 U.S.C. §1621. For instance, all IRS forms presume the Submitter is a "taxpayer" and the perjury statement at the end places them within the jurisdiction of the "United States" pursuant to 28 U.S.C. §1746. Submitter is neither a "taxpayer" nor domiciled on territory under the exclusive or general sovereignty of the United States government such that he could be the object of any civil penalty imposed under civil laws of the federal government.
3. False presumptions about the Submitter which might prejudice his or her status. See: *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017; https://sedm.org/Forms/05-MemLaw/Presumption.pdf
4. Abuse of "words of art" or undefined words by the government which might encourage false presumptions or prejudice the rights and status of the Submitter.
5. Being associated with, consenting to participate in, or acquiring any statutory status under any federal civil franchise, including but not limited to a "trade or business" as defined in 26 U.S.C. §7701(a)(26), "social security", or "domicile" or "residence" within the exclusive jurisdiction of the "United States". Instead, this form infers duress and lack of consent to participate, and implies no delegated authority to consent to said franchises.
6. Penalties instituted against human beings or those other than federal instrumentalities for the exercise of Constitutionally protected rights and who are not subject to the I.R.C. or the "trade or business" franchise. I remind the recipient that I.R.C. Subtitles A and C describes a "trade or business" franchise agreement which is "private law" that only applies to those who explicitly consent to participate. I never consented and have disconnected myself from all government benefits, franchises, and identifying numbers. Therefore, it is unlawful and constitutes an unconstitutional "bill of attainder" to penalize me without a court trial. See and rebut the following if you disagree within 30 days or be estopped from later challenging it:
   Why Penalties are Illegal for Anything but Federal Employees, Contractors, and Agents, Form #05.010;
   http://sedm.org/Forms/FormIndex.htm

Proof that the Internal Revenue Code Subtitles A and C is a voluntary franchise is summarized below:

How State Nationals Volunteer to Pay Income Tax, Form #08.024
https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf

I as the owner of myself under protection of the Thirteenth Amendment am the only one who can consent and the only one qualified to define any term that might have an adverse affect on my liberty, my life, or my property PROVIDED I have not injured anyone, which is the case here. As such, this document represents the exercise to my right of self-ownership by legally defining the content, context, and meaning of all words I use on any and every government form to describe myself both past, present, and future, and all words used by any third parties that might attach obligations to me or my property that might accomplish a taking of said property or any portion thereof. Since I am the only one signing government forms and the only witness, and since the government is not a fact witness in this case, they have no delegated authority to redefine or replace my definitions and if they do, they are abusing their authority as an Executive Branch officer to LEGISLATE in violation of the separation of powers. Adding things to definitions or taking things away or creating new definitions are all LEGISLATIVE functions. I as the only one exercising absolute ownership am the only one who can do that in this case, and thereby exclude any and all others from using, benefitting from, regulating, or taxing said property. Not even third parties filing FALSE information return reports such as false information returns have the authority to do that. The law of property herein invoked are documented in: *Laws of Property*, Form #14.018; https://sedm.org/Forms/14-PropProtection/LawsOfProperty.pdf.

This form shall therefore accomplish the above by defining the legal meaning and significance of specific terms, words, or paragraphs found on the following forms in the context of the government:

1. All standard government or IRS forms submitted by the Submitter of this form to the Recipient.
2. All oral or written communications between the Submitter and the Recipient going in either direction.
3. All information about the Submitter provided to the government by all third parties, including but not limited to employers, financial institutions, title companies, etc.

Any obligations or rights conferred upon the Submitter and against the recipient by this form as an agreement or contract in commerce pertain to the recipient *as a private party* and not to the government or entity that they work for. This provision is meant to ensure that sovereign, official, or judicial immunity may not be invoked to protect individual wrongdoers in the government and also to protect my right to *not* contract with the government. The acceptance by the Recipient of this form of any commercial "benefit", including penalties or the right to penalize or tax, whether to the Recipient as a private party or the entity the Recipient works for, shall constitute consent to be bound by all the terms of this franchise agreement.

The recipient of this form is unlawfully attempting to compel me into a commercial relationship with the government that violates both my Constitutional rights to property and my religious beliefs. Such duress is an injury to my right to NOT contract protected by Article 1 Section 10 of the Constitution and my right of freedom from compelled association protected by the First Amendment. All franchises are contracts, and I am being compelled to participate in a franchise by having to fill out a tax form and/or use government identifying numbers that clearly misrepresent me as a person domiciled on federal territory or acting as an instrumentality for the federal government. This form is also consistent with the idea that when any government representative exceeds his or her delegated authority, they cease to represent the government. If my God doesn't exist, then your employer, the "government" or "state" doesn't exist, and this interaction therefore devolves to an act of private contracting between two private individuals where silence infers consent:

> *"In addition, there are several well known subordinate principles. The Government may not be sued except by its consent. The United States has not submitted to suit for specific performance or for an injunction. This immunity may not be avoided by naming an officer of the Government as a defendant.* ***The officer may be sued only if he acts in excess of his statutory authority or in violation of the Constitution for then he ceases to represent the Government.****"*
> *[U.S. ex. rel. Brookfield Const. Co. v. Stewart, 284 F.Supp. 94 (1964)]*

The context and time frame to which this form applies is to all forms, correspondence, and communications either retroactively into the past, this transaction, as well as indefinitely into the future. This form is necessitated by the fact that there is no credible definition for any of the words used on any government form and the IRS Internal Revenue Manual Section 4.10.7.2.7 says that not only all their forms, but EVERYTHING published by the IRS is UNTRUSTWORTHY. The Courts have also repeatedly held that what the IRS or any employee of the IRS says is untrustworthy as well. Therefore, I as a human being and not a legal "person" communicating with the government am the ***only*** credible source of definitions for the words that I use in the context of that communication. This is further explained using the government's own words and publications below, which the recipient is challenged to rebut within 30 days or forever be estopped from later challenging:

> *Reasonable Belief About Income Tax Liability*, Form #05.007
> https://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf

The authority for this form is the First Amendment, which gives those protected by it the right to communicate, to ***not*** communicate, and to define the significance and legal meaning of all communications they have with the government. The power to create is the power to define, and I am the only one creating this form and therefore the ONLY one who can define its meaning and the meaning of all words on it. Any administrative penalty instituted against the Submitter for this communication constitutes a penalty for the exercise of Constitutionally protected rights.

Citations of federal statutory law in this document should not be construed by the Recipient as the undersigned human being seeking the protection of those laws, having any intention to engage in commerce subject to regulation within the jurisdiction of the sovereign, or of "purposefully availing" him/her self of the commercial "benefits" of any government franchise. Any citations of statutory law or regulations are solely for the purpose of putting the Recipient on NOTICE of what is expected and required of ***their*** behavior by the laws that limit and regulate that behavior. All statutory civil law attaches to those domiciled or "resident" within the jurisdiction of the sovereign and the Submitter of this form is a nonresident party who never made an election to become subject to said laws by consensually choosing a domicile therein and thereby becoming a STATUTORY "citizen" or a "resident" under the civil laws of the forum. Instead, he/she/it is and always has been a nonresident and a transient foreigner with no delegated authority to contract extraterritorially with foreign sovereigns such as the "United States" federal corporation ("U.S. Inc" per 28 U.S.C. §3002(15)(A)). It is also constitutes fraud and perjury on the part of anyone who attributes to him/herself/it the status of a "resident" party as a human being who is neither an alien nor who maintained a physical presence in the forum during the periods that are or might be the subject of the attached tax forms.

This form and all attachments shall NOT be construed as a consent or acceptance of any proposed government "benefit", any proposed relationship, or any civil status under any government law per U.C.C. §2-206. It instead shall constitute a COUNTER-OFFER and a SUBSTITUTE relationship that nullifies and renders unenforceable the original government OFFER and ANY commercial, contractual, or civil relationship OTHER than the one described herein between the Submitter and the Recipient. See U.C.C. §2-209. The definitions found in section 4 shall serve as a SUBSTITUTE for any and all STATUTORY definitions in the original government offer that might otherwise apply. Parties stipulate that the ONLY "Merchant" (per U.C.C. §2-104(1)) in their relationship is the Submitter of this form and that the government or its agents and assigns is the "Buyer" per U.C.C. §2-103(1)(a).

Pursuant to U.C.C. §1-202, this submission gives REASONABLE NOTICE and conveys FULL KNOWLEDGE to the Recipient of all the terms and conditions ***exclusively*** governing their commercial relationship and shall be the ONLY and exclusive method and remedy by which their relationship shall be legally governed. Ownership by the Submitter of him/her self and his/her PRIVATE property implies the ***right to exclude ALL others*** from using or benefitting from the use of his/her exclusively owned property. All property held in the name of the Submitter is, always has been, and always will be stipulated by all parties to this agreement and stipulation as: 1. Presumed EXCLUSIVELY PRIVATE until PROVEN WITH EVIDENCE to be EXPRESSLY and KNOWINGLY and VOLUNTARILY (absent duress) donated to a PUBLIC use IN WRITING; 2. ABSOLUTE, UNQUALIFIED, and PRIVATE; 3. Not consensually shared in any way with any government or pretended DE FACTO government. Any other commercial use of any submission to any government or any property of the Submitter shall be stipulated by all parties concerned and by any and every court as eminent domain, THEFT, an unconstitutional taking in violation of the Fifth Amendment, and a violation of due process of law.

SECTION 1: CIVIL STATUS OF SUBMITTER

The following citizenship, domicile, and tax status of the Submitter of this form is hereby established, regardless of what the attached standard government form(s) say or imply. This civil status is an extension of both my Constitutional right to contract or not contract, and also my First Amendment right of freedom from compelled association. Any attempt to change this status by any court is a direct violation of my Right to contract or associate, shall constitute criminal witness tampering, AND also shall cause the court to entertain a "political question" in violation of the separation of powers doctrine. Submitter is:

WHAT I AM:

1. I am a *constitutional* "citizen of the United States **OF AMERICA**". See and rebut:
   Why you are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien, Form #05.006
   https://sedm.org/Forms/05-MemLaw/WhyANational.pdf
2. I am a "national" of the "United States of America" as "national" is defined in 8 U.S.C. §1101(a)(21). The "United States of America" in turn is the collection of states united under the constitution and excludes the statutory "United States" used in any federal law or the GOVERNMENT serving said states. My allegiance is to the PEOPLE in the states of the Union and not to any government because the PEOPLE are the sovereigns and not the government that serves them.
3. I am domiciled on other than federal territory and not within any internal revenue district or United States Judicial District or "State" defined in 28 U.S.C. §1332(e).
4. I am subject to constitutional diversity of citizenship pursuant to U.S. Const. Art. III. Section 2, but NOT statutory diversity pursuant to 28 U.S.C. §1332.
5. I am a "non-resident" and would be described as a "non-resident NON-person" in the context of the Internal Revenue Code.
6. I am a "stateless person" immune from the jurisdiction of federal courts within the meaning of 28 U.S.C. §1332. See Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989).

WHAT I AM NOT:

In the following, when I say "I am NOT" I mean I do not fall within the definition of the STATUTORY term provided when interpreted using the strict rules of statutory construction and interpretation and that I do not consent to the civil statutory obligations of the status as an expression of my First Amendment right to NOT legally or politically associate and my right to NOT contract. Thus, I am purposefully excluded per the "expressio unius est exclusio alterius" rule.

> *"**Expressio unius est exclusio alterius**. A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."*
> *[Black's Law Dictionary, Sixth Edition, p. 581]*

> *"**When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, `a definition which declares what a term "means" . . . excludes any meaning that is not stated'"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."*
> *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

If you believe otherwise, please provide evidence of same, because it is a practical impossibility to prove a negative otherwise and presumptions are not evidence and would constitute an unconstitutional civil religion if engaged in.

1. I am not subject to any CIVIL statutory provision of Subtitles A through C of the Internal Revenue Code as described below by virtue of a foreign domicile and no contracts or agency with the grantor of that franchise as described below:

> *"Revenue Laws relate to taxpayers [officers, employees, instrumentalities, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law."*
> *[Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]*

> *"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws..."*
> *[Long v. Rasmussen, 281 F. 236 (1922)]*

2. I am NOT a "nonresident alien *individual*" as defined in 26 C.F.R. §1.1441-1(c)(3) because not present within federal territory, or purposefully engaging in commerce there, or consenting to a civil statutory status that would carry obligations there.
3. I am not eligible for or in receipt, custody, or control of any federal property, "benefit", or entitlement listed in 5 U.S.C. §553(a)(2) and thereby subject to any enactment of the legislatively foreign jurisdiction of the "United States**" federal corporation. Because of this, I cannot be the proper subject of any federal civil statutory as a transient foreigner in relation to that jurisdiction, including those associated with the statutory civil "person" described in 26 U.S.C. §7701(c), 26 U.S.C. §6671(b), or 26 U.S.C. §7343.
4. I do NOT fall within the definition of *the* statutory "person" mentioned in 26 U.S.C. §7701(a)(1) because I do not consent to be voluntary surety for a fictional officer, statutory "employee" (per 5 U.S.C. §2105), agency, or instrumentality of the United States government or the District of Columbia (per 26 U.S.C. §6331(a)). Adopting such a status is a violation of my First Amendment rights and religion. See and rebut the following if you disagree within 30 days or forever be estopped from later challenging:
   Why Your Government is either a Thief or You Are a "Public Officer" for Income Tax Purposes, Form #05.008
   http://sedm.org/Forms/FormIndex.htm
5. I do NOT consent to the obligations of a the statutory civil "citizen", "resident", or "individual" mentioned in 26 C.F.R. §1.6012-1 who has a legal liability to file an income tax return. All such obligations must be voluntary or else unconstitutional slavery will be the result in violation of the Thirteenth Amendment. Thus I cannot have such a civil status.
6. I am NOT voluntary surety for *the* fictional "individual" as defined in 5 U.S.C. §552a(a)(2) because neither a statutory "national and citizen of the United States at birth" pursuant to 8 U.S.C. §1401 nor a "resident" (alien) pursuant to 26 U.S.C. §7701(b)(1)(A) nor a government employee or officer. I am an "individual" in a common sense of the term, but not within the meaning of any federal statute. Only "public officers", "employees", agencies, and instrumentalities operating in a representative capacity within the United States government and described in 5 U.S.C. §553(a)(2) can be STATUTORY "individuals" within the meaning of any provision of the I.R.C. as far as I can tell. If you believe otherwise, please correct me.
7. I am NOT THE fictional statutory "employee" and public office defined in 5 U.S.C. §2105, 26 U.S.C. §3401(c) or 26 C.F.R. §31.3401(c)-1 who is an instrumentality of the "United States" federal corporation.
8. I am NOT engaged in the "trade or business" excise taxable franchise defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office".
9. I am NOT voluntary surety for a fictional *statutory* "national and citizen of the United States at birth" as described in 8 U.S.C. §1401 born on federal territory
10. I am NOT voluntary surety for a fictional *statutory* "national, but not citizen, of the United States at birth" as defined in 8 U.S.C. §1408 or 8 U.S.C. §1101(a)(22)(B), born in a possession
11. I am NOT voluntary surety for a "resident alien" as defined in 26 U.S.C. §7701(b)(1)(A) because not domiciled on federal territory and not an alien.

WARNING: Recipient is reminded that 28 U.S.C. §2201(a) PROHIBITS the Recipient from presuming any status OTHER than that listed above in the context of federal or state taxes.

> *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14)." (See Compl. at 2.) **This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)** (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.*
> *[Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]*

Only I as the sovereign and owner of myself as property may declare and establish my tax, civil, and citizenship status, because only I can lawfully exercise my First Amendment right of political association and freedom from compelled association in deciding what political group, "state", or "government" I wish to associate or contract with and thereby have allegiance toward and a domicile within. "Domicile" is the origin of ALL of the government's authority to impose an income tax pursuant to 26 U.S.C. §911(d)(3) and Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954), and

only I can determine my domicile and residence. See and rebut the following if you disagree within 30 days or forever be estopped from later challenging:

Civil Status (Important!); https://sedm.org/litigation-main/civil-status/

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008; http://sedm.org/Forms/FormIndex.htm

This section should and may NOT be interpreted as an attempt to escape the moral or equitable duty to pay for any government services that I voluntarily consume or have personally asked for, but there are no such services I am aware of. If you think that by adopting the civil status indicated herein, I am avoiding or interfering with an "indebtitatus assumpsit" or equitable obligation of any kind, then please present court admissible evidence of same in the form of an itemized bill for the government services I have consensually and individually and personally consumed during the tax reporting period, and I will cheerfully pay it. It must be signed under penalty of perjury by a person with such delegated authority, contain the address where legal process can be served, and be sufficiently itemized to my specific and personal behaviors. I believe that EVERYONE should take personal responsibility to pay for the services they consume and not steal. Stealing in this case also includes those in government who charge or even collect or enforce for services or benefits or entitlements that are NOT consensually and ACTUALLY consumed, or which the government interferes with terminating or does not provide a way to terminate. Any use of any information about the Submitter, including this information, to create a legal or commercial liability on the part of the Submitter is stipulated by all parties concerned as a commercial use of the information for personal gain and criminal identity theft which subjects the Recipient and his/her Principal to: *Injury Defense Franchise and Agreement*, Form #06.027; https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf.

SECTION 2: WARNING ABOUT INSTITUTING PENALTIES FOR ANY ASPECT OF OUR INTERACTIONS

Penalties may only lawfully be instituted against federal statutory "employees" (as defined in 5 U.S.C. §2105 and 26 U.S.C. §3401(c)), instrumentalities, agents, and benefit recipients, all of whom are involved in federal franchises of one kind or another. For Internal Revenue Code Subtitle A, the franchise described therein is a "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". Those who are not LAWFULLY involved in said government franchises:

1. If they are penalized in connection with the submission of this form, are being subjected to illegal witness tampering in violation of 18 U.S.C. §1512(b) punishable by a fine and/or imprisonment for up to ten years.
2. Are protected by the Constitutional prohibition against "Bills of Attainder" found in Article 1, Section 10.
3. Are protected against administrative penalties of all kinds, which constitute "Bills of Attainder" in the case of those who are not franchisees.
4. May not lawfully have any provision of federal statutory law cited against them *without* enforcement implementing regulations published in the Federal Register which allow or permit enforcement against those who are not in receipt of federal franchises. This requirement is found in 26 C.F.R. §601.702(a)(2)(ii) and 5 U.S.C. §552(a). See and rebut the questions at the end of the following if you disagree or forever be estopped from challenging later:

   Federal Enforcement Authority in States of the Union, Form #05.032
   http://sedm.org/Forms/FormIndex.htm

Any Recipient of this form who attempts to institute or successfully institutes a penalty for use of this form is demanded to answer the following Admissions in the correspondence or penalty notice they send in response to this correspondence. Failure to answer the question shall constitute a default of "Admit" in response to every question. Recipient waives his right to contradict his answers beyond 30 days from mailing of this notice.

1. Admit that a human being who is NOT "resident" or present within the "United States" as legally defined, according to 28 U.S.C. §1746, cannot sign any variation of the following perjury statement without either committing perjury under penalty of perjury or electing to be treated as a resident:

   *"**Under penalties of perjury, I declare** that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, **they are true, correct, and complete.** Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge."*
   [IRS forms 1040 and 1040NR jurat/perjury statement]

2. Admit that a human being who is not a "taxpayer" as defined in 26 U.S.C. §7701(a)(14) and instead who is a "nontaxpayer" not subject to any part of the Internal Revenue Code cannot sign the above perjury statement without committing perjury under penalty of perjury.
3. Admit that the IRS Mission Statement found in Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (2019) says the IRS serves ONLY "taxpayers" and that the word "nontaxpayers" are nowhere identified as being entitled to anything from the IRS. This discriminating and incriminating provision has since been removed from the IRM but remains on the IRS website.

   Internal Revenue Manual (I.R.M.), Section 1.1.1.2 (07-29-2019)
   IRS Mission and Basic Organization

   1. The IRS Mission: Provide America's taxpayers [not "nontaxpayers"] top quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all [taxpayers only].
   [https://www.irs.gov/irm/part1/irm_01-001-001#idm139964655718464]

4. Admit that the Internal Revenue Code Subtitle A describes a franchise agreement that pertains to "persons" either lawfully engaged in a "public office" which is described in 26 U.S.C. §7701(a)(26) as a "trade or business", or those in receipt of payment from or on behalf of the U.S. government pursuant to 26 U.S.C. §871.

   "The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws..."
   [Long v. Rasmussen, 281 F. 236 (1922)]

   "Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law."
   [Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]

5. Admit that no provision of the I.R.C. may lawfully be cited against those who are "nontaxpayers" because the I.R.C. is "special law" and a franchise that only pertains to consenting parties who are "taxpayers".

6. Admit that no federal court ruling involving a "taxpayer" may lawfully be cited as authority against those who are "nontaxpayers".
7. Admit that the IRS Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8.8 says that no ruling below the U.S. Supreme Court may be cited against anyone other than the individual "taxpayer" who was party to the suit.

> *Internal Revenue Manual, Section 4.10.7.2.8.8 (01/1/2006)*
>
> *1 "Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either examiners or taxpayers to support a position.*
>
> *2. Certain court cases lend more weight to a position than others.* ***A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the Code.***
>
> ***3. Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated.*** *Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers."*

8. Admit that the reason for the above section of the IRS Internal Revenue Manual is that there is no federal common law within states of the Union.

> *"There is no Federal Common Law, and Congress has no power to declare substantive rules of Common Law applicable in a state. Whether they be local or general in their nature, be they commercial law or a part of the Law of Torts"*
> *[Erie Railroad v. Tompkins, 304 U.S. 64 (1938)]*

Any Recipient of this form who attempts to institute or successfully institutes a penalty for use of this form is demanded to answer the following open-ended interrogatories in the correspondence or penalty notice they send in response to this correspondence. Recipient waives his right to contradict his/her answers beyond 30 days from mailing of this notice.

1. Please describe which government or IRS forms would be suitable for use by "nontaxpayers" as a substitute for the standard government forms you received, in order to avoid perjuring myself in signing the perjury statement consistent with the entire content of this form and all attachments.
2. The First Amendment gives me a right to communicate, to NOT communicate, and to define the significance OF said communication when interacting with the government. How can you order me to say something to the government that I know is clearly inconsistent with the truth without violating the First Amendment?
3. Please show me the statute and implementing regulation published in the Federal Register that prohibits alteration of forms.
4. How can those who do not maintain a domicile or residence in the "United States" and instead are located in the "United States of America" (one of the Constitutional States of the Union) sign a perjury statement consistent with 28 U.S.C. §1746(2) *without* committing perjury under penalty of perjury?
5. How can those who are "nontaxpayers" not subject to any provision of the Internal Revenue Code sign any government form which uses the word "taxpayer" and is signed under penalties of perjury *without* committing perjury under penalty of perjury?
6. Will the IRS accept a form with the portion "signature of taxpayer" crossed off?
7. How can those who have no "Social Security Number" and who never personally or lawfully applied for one be required to accept all the obligations and disabilities associated with participation in the Social Security Program without violating the prohibition against involuntary servitude found in the Thirteenth Amendment, 42 U.S.C. §1994, and 18 U.S.C. §1589?
8. Will the IRS accept a form with the words "of taxpayer" struck thru? [in other words leaving just the word "Signature" showing.]
9. Will the IRS accept a form with the portion "signature of taxpayer" replaced with "signature of non-taxpayer"?
10. Will the IRS accept a form with the portion "signature of taxpayer" replaced with "signature of non-filer"? [The term non-filer is a permitted designation by the IRS]
11. Will the IRS accept a form with a separate declaration printed on the bottom attesting to non-taxpayer or non-filer status?
12. Will the IRS accept a form with an attachment and the statement in the signature block, "invalid without attachment".?
13. Please provide court-admissible evidence under penalty of perjury that I am the "person" defined in 26 U.S.C. §6671(b) as "an officer or employee of a corporation or partnership", which is the only "person" against whom IRS penalties may be instituted. That person can only be a public officer in the government and not a private human being.
14. You may allege that the IRS prohibits alteration of forms. Please explain how can I fill in ANYTHING on the form prior to submission without altering it? Do you want me to send you ONLY blank forms with no information added to them?
15. How can I submit the attached government forms and omit this form WITHOUT committing subornation of perjury? The exclusion of the information contained on this form renders the remaining information the incomplete truth which is susceptible to misinterpretation because it uses terms that are nowhere defined in the law and even if they were defined on the IRS website or in an IRS publication, that definition would be untrustworthy pursuant to Internal Revenue Manual (I.R.M.), Section 4.10.7.2.7:

> *Internal Revenue Manual (I.R.M.), Section 4.10.7.2.7 (01-01-2006)*
> *IRS Publications*
>
> *1. IRS Publications explain the law in plain language for taxpayers and their advisors. They typically highlight changes in the law, provide examples illustrating Service positions, and include worksheets. Publications are nonbinding on the Service and do not necessarily cover all positions for a given issue. While a good source of general information, publications should not be cited to sustain a position.*

16. Explain why any sane, rational American in their right mind would want to sign a form under penalty of perjury that the IRS itself DEFIANTLY REFUSES to guarantee the accuracy and completeness of similarly under penalty of perjury as required by 26 U.S.C. §6065? See I.R.M. 4.10.7.2.7 above.

SECTION 3: IDENTIFYING NUMBERS ON ATTACHED GOVERNMENT FORMS

1. Statutory "Nonresident aliens" not engaged in the "trade or business"/public office franchise (mentioned in 26 U.S.C. §7701(a)(31)) are not required to have or to use Social Security Numbers in connection with any financial arrangement or transaction pursuant to the following. This provision certainly would also have to pertain to "non-resident NON-persons" such as myself. For proof, see: See 26 C.F.R. §301.6109-1(b)(2) and 31 C.F.R. §306.10, Note 2, and 31 C.F.R. §1020.410(b)(3)(x).
2. The term "Social Security Number" identifies a PRIVATE number owned and issued by the Submitter to the government under license and franchise. It is not a number identified in any government statute and does not pertain to anyone eligible to receive Social Security Benefits and may not be used to indicate or imply eligibility to receive said benefits. The license for the use of the number for use outside of the recipient agency or organization for any purpose, and especially civil or criminal enforcement purpose, is identified below and incorporated

by reference herein. Acceptance or use of said number for such purpose constitutes constructive or implied consent to said agreement by all those so using said number: *Injury Defense Franchise and Agreement*, Form #06.027; https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf

3. The term "Social Security Number" or "SSN" as used on the attached government forms ***IS NOT*** the number issued under the authority of 20 C.F.R. §422.104, which can only lawfully be issued to federal employees, agents, and benefit recipients, none of which describe the Submitter. See and rebut the following if you disagree:
   Resignation of Compelled Social Security Trustee, Form #06.002
   http://sedm.org/Forms/FormIndex.htm
4. The term "Employer Identification Number" or "EIN" as used on the attached government forms ***IS NOT*** the number issued under the authority of 26 U.S.C. §6109 or any other Act of Congress. Instead, it means a "Nontaxpayer Identification Number" or "NIN" as defined above.
5. The term "Taxpayer Identification Number" or "TIN" as used on the attached government form ***IS NOT*** the number issued under the authority of either 26 U.S.C. §6109 or any other Act of Congress. Instead it means a "Nontaxpayer Identification Number" or "NIN" as defined above.
6. All "Nontaxpayer Identification Numbers" or "NINs", or any other synonym described in this section and included in any form or attachment included herein or submitted on any previous government form are the exclusive, licensed, copyrighted intellectual property of the Submitter. They are protected by the Copyright Act codified in Title 17 of the U.S. Code and this license agreement. Any use by the government of this property for any commercial or government purpose, including tax collection, is STRICTLY PROHIBITED. Each unauthorized use is punishable by a penalty of $100,000 per incident plus any tax or penalty assessment associated with the unauthorized use.
7. Providing any kind of STATUTORY identifying number on any government form shall NOT be evidence of consent to engage in a privileged "trade or business" franchise as described in 26 U.S.C. §7701(a)(26). Instead, it shall be evidence of NON-consent to engage in said franchise and a formal request to criminally prosecute the employer, financial institution, and/or government entity associated with the submission for criminal racketeering in violation of 18 U.S.C. §1956 and "extortion under the color of law" for compelling the use of said identifying number in violation of 42 U.S.C. §408.

WARNING!: You may not lawfully use any government issued identifying number identified in any federal statute in connection with the Submitter, such as a Social Security Number (SSN) as defined in 20 C.F.R. §422.103(d), Taxpayer Identification Number (TIN) as defined in 26 U.S.C. §6109, or Employer Identification Number (EIN) as defined in 26 U.S.C. §6109. Submitter:

1. Does not participate and is not lawfully eligible to participate in Social Security or the "trade or business" excise taxable franchise described in 26 U.S.C. Subtitle A. See: https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf.
2. Is not voluntary surety for a fictional statutory "U.S. person" (26 U.S.C. §7701(a)(30)) for which a "Taxpayer Identification Number" may lawfully be used pursuant to 26 U.S.C. §6109 and 26 C.F.R. §301.6109-1.
3. May not lawfully use or possess any government statutory identifying number because it is "public property" which belongs to the government pursuant to 20 C.F.R. §422.103(d). Only "public officers" on official business may lawfully use public property, and only in strict accordance with law for the benefit of the government and not them as private individuals.
4. Is appearing here as a PRIVATE HUMAN and not a PUBLIC OFFICER (such as a "taxpayer", "person", or "individual") in custody of any government right or property. If you compel me to use a STATUTORY government identifying number, you are an accessory to criminal conversion of private property to a public use and a public purpose if you connect me or my assets with a public number in violation of 18 U.S.C. §654. You could end up in jail for up to ten years if you put an identifying number on any records pertaining to me or my property, assets, or my earnings from PRIVATE employment.
5. Has been a victim of identity theft, compelled association, and conversion by the government and its agents in banks and financial institutions in the past by unlawfully and involuntarily connecting him/her with knowingly false and fraudulent identifying numbers in criminal violation of 18 U.S.C. §1028(a)(7), 18 U.S.C. §1028A, and a civil violation of 42 U.S.C. §408(a)(7) and 42 U.S.C. §405(c)(2)(C)(i). He would like to prevent a recurrence of this behavior again.
6. Will file a criminal complaint in connection with the use of any government issued STATUTORY identifying number connected with his exclusively PRIVATE life, property, and liberty and vociferously prosecute all those who unlawfully compel him to use a knowingly false number or any number at all in order to obtain any service or product in violation of 42 U.S.C. §408. This form constitutes such a criminal complaint if its terms are violated.

If the number "000-00-0000" appears in the TIN or SSN block on the attached government form, then it means that I don't have a validly issued STATUTORY SSN or TIN. Consequently, I am not "federal personnel" as indicated in 5 U.S.C. §552a(a)(13).

If a number other than "000-00-0000" for the SSN/TIN was provided on the attached government form:

1. It was provided under unlawful duress because the agent accepting the form threatened to withhold something essential to my survival and employment if I would not provide a number. It is a CRIME to compel the use of such numbers per 42 U.S.C. §408(a)(8).
2. The number shall be treated AS IF it were "000-00-0000", regardless of what it says.
3. The acceptance agent, by instituting duress in compelling the use of government numbers, is attempting to convert constitutional rights into statutory privileges and franchises, which is a CRIMINAL CONSPIRACY against my rights punishable under 18 U.S.C. §241. Anyone who does any of the following is party to said conspiracy:
   3.1. Anyone he or she talked to about how to circumvent my attempts to avoid enumeration is party to said conspiracy.
   3.2. Anyone who fails or omits deliberately to prosecute the crimes indicated herein.
4. The number provided is NOT the number described in 26 U.S.C. §6109, 20 C.F.R. §422.103(d), or any other federal law, statute, or regulation. Hence, it is not subject to being either true, false, factual, or consistent with any record in possession of any government. The clerk said it was their "POLICY" (not LAW, but POLICY) to require a number and could show me no law. Well, if he or she can invent such policy, then I can INVENT a Nonstatutory number that conforms with the POLICY but also is equally not subject to or susceptible to the requirements of the law. The constitution protects the equality of ALL PERSONS, and hence, I have the EQUAL right to make "POLICY" to counteract the DOS's policy to prevent injury to my own private rights.
5. The applicant, being under unlawful, criminal duress, does not vouch for the accuracy of said number. Instead, it is NONFACTUAL political beliefs and opinions that are not admissible as evidence in any legal proceeding and not legally actionable in any manner.
6. The applicant does not "have" a number described in 26 U.S.C. §6109, 20 C.F.R. §422.103(d) and cannot legally "have" such a number. One can only "have" something that they own and control. I don't control the number because if I did, I could tell the government they CANNOT use it, so it must not be mine. The notion of "property" implies the right to FORBID other people from using or benefitting from something so I must not "OWN" a government number. Both the Social Security Card and 20 C.F.R. §422.103(d) say the card and the number belong to the GOVERNMENT and not the applicant, and therefore it is a legal and rational impossibility for me to "have" government property unless I am a

public officer managing government property and serving in an official capacity. In fact, I DO NOT consent to represent a public office in the government and it is a crime to unilaterally elect or appoint myself into such an office. Furthermore, filling out an SS-5 form or W-9 form and asking for such a number cannot and does not CREATE any public office in the government and any attempt to use it for that purpose is a violation of 18 U.S.C. §912. It is acknowledged as a CRIME to use government property such as a statutory SSN or TIN for a private purpose or personal benefit. Hence, the number provided MUST be described herein as NOT corresponding with anything described in any federal law and NOT to be used for any enforcement or government purpose because not connected with any existing application the government has ever received.

7. The power to create is the power to define, and since I created the form being processed, then I am the only one who can define both the meaning or the intended meaning of every word or phrase on the form. And I must do so in order to avoid being victimized by the self-serving presumptions of others or conferring undue discretion to a government bureaucrat or judge to INVENT a meaning I didn't intend in violation of the separation of powers.

If a Social Security Number (SSN) or Taxpayer Identification Number (TIN) other than "000-00-0000" was provided on the application, recipient of this form is requested to prosecute the acceptance agent for compelled use of Social Security Numbers under 42 U.S.C. §408(a)(8), and identity theft under 42 U.S.C. §405(c)(2)(C)(i); 42 U.S.C. §408(a)(7); 18 U.S.C. §1028(a)(7); 18 U.S.C. §1028A for the commercial abuse of my identity for personal gain without my consent.

SECTION 4: DEFINITION OF KEY "WORDS OF ART" ON ALL ATTACHED GOVERNMENT FORMS

"When words lose their meaning, people will lose their liberty."
[Confucius, circa 500 B.C.]

This section shall and does define key terms used on any associated or attached government forms and all evidence submitted in this case on both sides, all correspondence received by the federal or state governments about me sent by third parties, or any correspondence sent by any state or federal government to me. The time period to which these definitions relate are the past, present, and future. This form is necessitated by the fact that:

1. The Bible makes it a religious sin to "presume" anything. See Numbers 15:30, NKJV.
2. It would therefore be a religious sin to either presume or to condone or encourage others to presume.
3. There is no credible definition for any of the words used on any government form and the IRS Internal Revenue Manual Section 4.10.7.2.7 says that not only all their forms, but EVERYTHING published by the IRS is UNTRUSTWORTHY.
4. The Courts have also said that what the IRS says is untrustworthy as well.

Therefore, I as the human being originating this communication with the government am the ***only*** credible source of definitions for the words that I use. The power to create implies the power to define, and I'm the one creating here. This is further explained using the government's own words and publications below, which the recipient is challenged to rebut within 30 days or forever be estopped from later challenging:

Reasonable Belief About Income Tax Liability, Form #05.007
https://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf

As a general rule, NONE of the terms used on any government form I submit, have submitted, or will submit imply or may be interpreted as any word or "term" used in any federal or state statute. All such submissions, in fact, are compelled and may be interpreted as prima facie evidence of DURESS. The Submitter is, always has been, and always will be EXCLUSIVELY PRIVATE and therefore beyond the reach of any federal or state statute. He/she does not intend, by submitting any government form, to waive his/her/its sovereignty or sovereign immunity or apply for or accept any government "benefit". Instead, he/she seeks ONLY to recover monies STOLEN from him/her or prevent them from being STOLEN to begin with:

"As independent sovereignty, it is State's province and duty to forbid interference by another state or foreign power with status of its own citizens. Roberts v Roberts (1947) 81 C.A.2d. 871, 185 P.2d. 381. "
[Black's Law Dictionary, 4th Ed., p 1300]

"Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under a constitution. 194 B.R. at 925. "
[In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)]

The ability to make definitions originates from a PROPERTY interest in the thing defined by the person creating the definition. It is against my religion to accept, use, or "benefit" from any such government property and thus, to BECOME a public officer in charge of the property of the public. The following for proof:

The "Publiici Juris" or "Public Rights SCAM: https://sedm.org/the-publici-juris-or-public-rights-scam/

"But when Congress creates a statutory right [a "privilege" or "public right" in this case, such as a "trade or business"], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right. FN35 Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts."
[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]

Below are the PRIVATE definitions I provide of all key "words of art" commonly found on government forms as a SUBSTITUTE for statutory definitions in order avoid using or accepting the PROPERTY represented by the civil statutory status:

1. **"law"**: When used in connection with a civil statutory obligation by either party, shall mean a voluntary civil franchise available only to those domiciled within the exclusive jurisdiction of the government grantor of the civil franchise. Government as moving party enforcing any obligation under such "law" agrees to meet the burden of proof that the party against which they are enforcing said obligation:

1.1. Is lawfully serving in a public office in the government granting the franchise.
1.2. Is either consensually domiciled on federal territory or representing an entity so domiciled under Federal Rule of Civil Procedure 17.
1.3. Has the capacity to alienate Constitutional rights because either physically present on federal territory OR occupying an office that is executed ONLY where EXPRESSLY authorized per 4 U.S.C. §72. They furthermore agree to provide the statute EXPRESSLY authorizing the exercise of the office in the PLACE they are trying to enforce.

In the absence of EXPRESSLY satisfying the above burden of proof with admissible evidence signed under penalty of perjury, both parties to any enforcement action stipulate that there is CONCLUSIVE PRESUMPTION against any civil enforcement authority of that civil statutory provision which is referred to with the term "law". Parties also acknowledge that any attempt to enforce an obligation UNDER said franchise without the requirement of domicile is a PRIVATE contracting exercise that is NOT a government function and which may therefore NOT lawfully be protected with sovereign, official, or judicial immunity. For details, see and rebut: *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037; http://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf

2. Statutory "**taxpayer**":
2.1. Legally defined in 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313. As a fictional creation of Congress.
2.2. A civil statutory status that is domiciled in the "United States**" (federal zone, not a state of the Union) as defined in 26 U.S.C. §7701(a)(9) and (a)(10) as required by Federal Rule of Civil Procedure 17.
2.3. Not a human being.
2.4. Animated by a human being ONLY under criminal compulsion to accept the civil obligations attached to the civil status in violation of the Thirteenth Amendment, human trafficking laws, identity theft criminal statutes, and criminal laws prohibiting peonage.
2.5. Suffers the disabilities of someone who has surrendered ALL of their constitutional rights and exchanged them for statutory public privileges. See Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936), Constitutional Avoidance Doctrine, Rule 6.

See "nontaxpayer" later. It is BAD ENOUGH that I am a victim of human trafficking as a target of illegal tax enforcement and criminal identity theft (see Form #14.020; https://sedm.org/Forms/14-PropProtection/Identity_Theft_Affidavit-f14039.pdf , but to force me to submit a tax form that identifies me as a STATUTORY "taxpayer" who consents to the peonage to procure the PRIVILEGE of getting a criminal mafia to "leave me alone" (which is the legal definition of "justice", by the way) is unconscionable.

3. **"nontaxpayer"**: A party who:
3.1. Does not consent to the obligations of a statutory "taxpayer" defined in 26 U.S.C. §7701(a)(14)
3.2. Is a victim of involuntary servitude, in violation of the Thirteenth Amendment, human trafficking, identity theft, and peonage when or if the liabilities of "taxpayer" civil status are enforced against them. All just powers of government derive from CONSENT of the governed at a civil level at least and the Submitter does NOT consent to ANYTHING government offers.

4. **"dollar"**: 1/20th of an ounce of gold. There is no statutory definition of "dollar" that equates a Federal Reserve Note with a dollar and the legal definition of "money" found in Black's Law Dictionary specifically excludes "notes" from the definition of "money". See: *Exhibit 06.001*; http://sedm.org/Exhibits/ExhibitIndex.htm

5. **"frivolous"**: Truthful, accurate, and consistent with prevailing law and legal precedent. Remember, the key word in "IRS" is "Service". I'm the "customer" you serve and the customer is ALWAYS right! If you want to say something is wrong, you need to tell me it is incorrect and then explain all the legal authorities that justify why, consistent with the following basis for reasonable belief:
Reasonable Belief About Income Tax Liability, Form #05.007
https://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf

NOTE: Consistent with I.R.M. 4.10.7.2.9.8, I am NOT interested in any court ruling below the supreme Court, because if the "Service" is not bound by anything below the U.S. Supreme Court, then neither am I nor should I.

6. **"meritless"**: See "frivolous" above.

7. "**United States**": means the United States government corporation defined in 28 U.S.C. §3002(15)(A) and excludes states of the Union as used in the Constitution of the United States of America.

8. **"State"**: Means the "State" defined in 4 U.S.C. §110(d) as a federal territory or possession and not any state of the Union.

9. **"individual"**:
9.1. A fictional creation of Congress and a public office in receipt, custody, control, or "benefit" of federal property described in 5 U.S.C. §553(a)(2).
9.2. Subject to federal jurisdiction under Article 4, Section 3, Clause 2.
9.3. Who serves ONLY in the District of Columbia as required by 4 U.S.C. §72.
9.4. Is defined in 26 C.F.R. §1.1441-1(c)(3) as an "alien" or "nonresident alien".
9.5. Is domiciled in the District of Columbia as required by Federal Rule of Civil Procedure 17.
9.6. Excludes "resident alien individuals" as defined in 26 U.S.C. §7701(b)(1)(A) and "nonresident alien individuals" as defined in 26 U.S.C. §7701(b)(1)(B).
9.7. Includes the definition found in 5 U.S.C. §552a(a)(2), who are all "domiciliaries" of the "United States".
9.8. Includes the statutory "citizens and nationals of the United States" defined in 8 U.S.C. §1401.
9.9. Excludes those who are "nonresident aliens" not engaged in a "trade or business" who have no earnings from the "United States" government as defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 26 U.S.C. §864(c)(3) and whose estate is a "foreign estate" pursuant to 26 U.S.C. §7701(a)(31) such as the submitter.
9.10. Excludes human beings who do not consent to receive or pay for any government benefit or privilege, including the Submitter. They have a property right as owners of themselves and their constitutionally protected private property to NOT receive benefits and only pay for those they consent to. This is an expression of their "right to exclude" that is the expression of that property right.
9.11. Is a de facto office if exercised outside the statutory "United States**" federal corporation or "United States**" defined in 26 U.S.C. §7701(a)(9) and (a)(10). See:
Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.52; https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf.

Any attempt to impute or enforce this status against those who do not consent to receive federal benefits such as the Submitter constitutes peonage, Thirteenth Amendment Slavery, human trafficking, and criminal identity theft.

10. **"employee"**: Defined as a human being and not a statutory "person" who:
10.1. Works for a "private employer" and not a "public employer" or any state or federal government, who is NOT engaged in a "trade or business" as defined in 26 U.S.C. §7701(a)(26), and who has no liability to deduct, withhold, or pay any tax described in 26 U.S.C. Subtitles A, B, or C.
10.2. Is NOT the legal entity described in 26 U.S.C. §3401(c) or 26 C.F.R. §31.3401(c)-1 or any other statute or regulation published by the United States federal government.

11. **"employer"**: Under 26 U.S.C. §3401(d), an instrumentality of the national and not state government that employes statutory "employees" under 26 U.S.C. §3401(c) and not private workers such as the undersigned.
12. **"exempt"**: Definition:
    12.1. Not subject to any provision within the Internal Revenue Code Subtitles A or C.
    12.2. Not an "individual" (26 C.F.R. §1.1441-1(c)(3)) or "person" (26 U.S.C. §7701(c)) or "taxpayer" (26 U.S.C. §7701(a)(14)) within the Internal Revenue Code.
    12.3. Entire estate is a "foreign estate" pursuant to 26 U.S.C. §7701(a)(31).
    12.4. Not the entity described in 26 U.S.C. §7701(b)(5) as an "exempt individual", because not the "individual" defined in 26 C.F.R. §1.1441-1(c)(3) or any other state or federal statute, code, or law.
13. **"citizen", "U.S. citizen", "citizen of the United States"**: A statutory "citizen and national of the United States" defined in 8 U.S.C. §1401 and excludes the term "Citizen" or "citizen of the United States" as used in the Constitution of the United States of America.
14. **"resident"**: Means an alien with a legal domicile or "residence" in the "United States", which includes the territories and possessions of the "United States" and excludes states of the Union. In the context of the Internal Revenue Code, "resident" means a public office in the national government.

    26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons

    "A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized. "
    [Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

    [IMPORTANT NOTE!: Whether a "person" is a "resident" or "nonresident" has NOTHING to do with the nationality or residence, but with whether it is engaged in a "trade or business"]"

15. **"wage" or "wages"**:
    15.1. The term defined in 26 U.S.C. §3401(a).
    15.2. Excludes earnings of "nonresident aliens" such as the Submitter who render services OUTSIDE the "United States**" federal corporation pursuant to 26 C.F.R. §31.3401(a)(6)-1(b) in the case of income tax and 26 C.F.R. §31.3121(b)-3(c)(1) in the case of Social Security.
    15.3. Excludes earnings of human beings who are not engaged in a "public office" or a "trade or business" or who have not made an "election" to associate their earnings with a "public office" by voluntarily submitting an "agreement" pursuant to 26 C.F.R. §31.3401(a)-3(a), and 26 C.F.R. §31.3402(p)-1. Consequently, anyone who does not submit an IRS form W-4 and who is not otherwise engaged in a "public office" earns no reportable "wages" or "gross income" in connection with their labor pursuant to 26 C.F.R. §31.3401(a)-3(a), and 26 C.F.R. §31.3402(p)-1.
16. **"trade or business"**: Defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". Excludes anything or class of thing not expressly described somewhere in the Internal Revenue Code. See:
    The "Trade or Business" Scam, Form #05.001
    https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf
17. **"gross income"**: Profit originating from within the United States government corporation and earned by a federal instrumentality. Pursuant to 26 U.S.C. §871, said profit must either originate from the District of Columbia or abroad among CONSENTING statutory but not constitutional "citizen" pursuant to 26 U.S.C. §911 but may not originate within any state of the Union.
18. **"beneficial owner"**: Defined as a human being who is:
    18.1. NOT the entity described in 26 C.F.R. §1.1441-1(c)(6) or any other statute or regulation published by the United States federal government.
    18.2. A "nonresident alien" not engaged in a "trade or business"/
    18.3. A "nontaxpayer" not subject to any provision of Internal Revenue Code Subtitles A, B, or C.
19. **"U.S. person"**: Defined as:
    19.1. NOT the entity described 26 U.S.C. §7701(a)(30) or any other statute or regulation published by the United States federal government.
    19.2. Those domiciled in either a state of the Union or a foreign country on land not under the exclusive jurisdiction of the United States Federal Government as documented in 40 U.S.C. §3112.
    19.3. Not subject to any act of Congress.
20. **"permanent address"**: Defined as one's legal domicile of an alien, which Submitter is NOT. See:
    Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002
    https://sedm.org/Forms/05-MemLaw/Domicile.pdf
21. **"personal services"**: Defined as services which:
    21.1. Are NOT connected with a "trade or business" or a "public office" within any government or any other government "franchise".
    21.2. Are NOT the term defined in 26 C.F.R. §1.469-9(b)(4).
    21.3. Are NOT defined or referenced anywhere within any statute or regulation published by the United States federal government and therefore entirely beyond the jurisdiction of the government to regulate.
    21.4. Are connected with labor of a human being that is not subject to withholding, attachment, or taxation of any kind:

    *"Every man has a natural right to the fruits of his own labor, is generally admitted; and **no other person can rightfully deprive him of those fruits, and appropriate them against his will**..."*
    [The Antelope, 23 U.S. 66; 10 Wheat 66; 6 L.Ed. 268 (1825)]

22. **"transferor"**: Defined as all the following:

22.1. The entity or human being selling real property that is NOT located in the "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10), not connected with a "trade or business" as defined in 26 U.S.C. §7701(a)(26).
22.2. The owner of real property that is not subject to the Federal Investment in Real Property Transfer Act (FIRPTA), 26 U.S.C. §897, the proceeds of which is not "gross income" as described in 26 U.S.C. §61 and which does not originate from "sources within the United States" described in 26 U.S.C. §871.
22.3. NOT the entity defined in 26 U.S.C. §1445(f)(1)
22.4. NOT the "taxpayer" defined in 26 U.S.C. §7701(a)(14) or 26 U.S.C. §1313.

23. **"sovereign"**: The word "sovereign" when referring to humans or governments means all the following:
23.1. A human being and NOT a "government". Only human beings are "sovereign" and only when they are acting in strict obedience to the laws of their religion. All powers of government are delegated from the PEOPLE and are NOT "divine rights". Those powers in turn are only operative when government PREVENTS the conversion of PRIVATE rights into PUBLIC rights. When that goal is avoided or undermined or when law is used to accomplish involuntary conversion, we cease to have a government and instead end up with a private, de facto for profit corporation that has no sovereign immunity and cannot abuse sovereign immunity to protect its criminal thefts from the people.
23.2. EQUAL in every respect to any and every government or actor in government. All governments are legal "persons" and under our Constitutional system, ALL "persons" are equal and can only become UNEQUAL in relation to each other WITH their EXPRESS and NOT IMPLIED consent. Since our Constitutional rights are unalienable per the Declaration of Independence, then we can't become unequal in relation to any government, INCLUDING through our consent.
23.3. Not superior in any way to any human being within the jurisdiction of the courts of any country.
23.4. Possessing the EQUAL right to acquire rights over others by the same mechanisms as the government uses. For instance, if the government encourages the filing of FALSE information returns that essentially "elect" people into public office without their consent, then we have an EQUAL right to elect any and every government or officer within government into our PERSONAL service as our PERSONAL officer without THEIR consent. See:
Correcting Erroneous Information Returns, Form #04.001;. http://sedm.org/Forms/FormIndex.htm
23.5. Subject to the criminal laws of the jurisdiction they are physically situated in, just like everyone else. This provision excludes "quasi criminal provisions" within civil franchises, such as tax crimes.
23.6. The origin of all authority delegated to the government per the Declaration of Independence.
23.7. Reserving all rights and delegating NONE to any and every government or government actor. U.C.C. §1-308 and its predecessor, U.C.C. §1-207. Any government offers in commerce are hereby rejected and any consideration provided in connection with any government franchise hereby constitutes a GIFT rather than a GRANT or exchange that might create any obligation on my part.
23.8. Not consenting to any and every civil franchise offered by any government.
23.9. Possessing the same sovereign immunity as any government. Hence, like the government, any government actor asserting a liability or obligation has the burden of proving on the record of any court proceeding EXPRESS WRITTEN consent to be sued before the obligation becomes enforceable.
23.10. Claiming no civil or franchise status under any statutory franchise, including but not limited to "citizen", "resident", "driver" (under the vehicle code), "spouse" (under the family code), "taxpayer" (under the tax code). Any attempt to associate a statutory status and the public rights it represents against a non-consenting party is THEFT and SLAVERY and INJUSTICE.
23.11. Acting as a fiduciary, agent, and trustee on behalf of God 24 hours a day, seven days a week as an ambassador of a legislatively foreign jurisdiction and as a public officer of "Heaven, Inc.", a private foreign corporation. God is the ONLY "sovereign" and the source of all sovereignty. We must be acting as His agent and fiduciary before we can exercise any sovereignty at all. Any attempt by so-called "government" to interfere with our ability to act as His fiduciaries is a direct interference with our right to contract and the free exercise of religion. See:
Delegation of Authority Order from God to Christians, Form #13.007; http://sedm.org/Forms/FormIndex.htm
23.12. Capable of being civilly sued ONLY under the common law and equity and not under any statutory civil law. All statutory civil laws are law for government and public officers, and NOT for private human beings. They are civil franchises that only acquire the "force of law" with the consent of the subject. See:
Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037 ; http://sedm.org/Forms/FormIndex.htm
23.13. Protected from the civil statutory law by the First Amendment requirement for separation of church and state because we Christians are the church and our physical body is the "temple" of the church. See: 1 Cor. 6:19.
23.14. Responsible for all the injuries they cause to every other person under equity and common law ONLY, and not under civil statutory law.

24. **"statutory"**: When used as a prefix to any other term, means that the term it precedes pertains only to federal territory, property, rights, or privileges under the exclusive jurisdiction of the national government. Includes NO private property.

25. **"constitutional"**: When used as a prefix to any other term, means that the term it precedes pertains only to land, property, rights, or privileges under the exclusive jurisdiction of a state of the Union and not within the civil or criminal jurisdiction of the national government.

26. **"benefit"**: Defined as follows:

"Benefit: Advantage; profit; fruit; gain; interest associated with a specific transaction which conveys a right or property interest which:

1. *Is not dispensed by an administrative agency of any state or federal government, but by a private individual.*
2. *Does not require the recipient to be an officer, agent, employee, or "personnel" within any government.*
3. *Is not called a "tax" or collected by the Internal Revenue Service, but is clearly identified as "private business activity beyond the core purposes of government".*
4. *Does not confer upon the grantor any form of sovereign, official, or judicial immunity.*
5. *Is legally enforceable in OTHER than a franchise court or administrative agency. That is, may be heard in equity within a true, Article III constitutional court and NOT a legislative franchise court.*
6. *True constitutional courts are provided in which to litigate disputes arising under the benefit and those with said disputes are not required to exhaust administrative remedies with an executive branch agency BEFORE they may litigate. These constitutional courts are required to produce evidence that they are constitutional courts with OTHER than strictly legislative franchise powers when challenged by the recipients of said benefits.*
7. *The specific value of the consideration can be quantified at any time.*
8. *Monies paid in by the recipient to subsidize the program are entirely refundable if the benefits they pay for have not been received or employed either partially or in full.*
9. *Has all contributions paid in refunded if they die and never collect any benefits.*
10. *Participation in the program is not also attached to any other government program. For instance, being a recipient of "social insurance" does not also make the recipient liable for unrelated or other federal taxes.*

11. *The term "benefit" must be defined in the franchise agreement that dispenses it, and its definition may not be left to the subjective whims of any judge or jury.*
12. *If the "benefit" is financial, then it is paid in lawful money rather than Federal Reserve Notes, which are non-interest bearing promissory notes that are not lawful money and are backed by nothing.*
13. *The franchise must expressly state that participation is voluntary and that no one can be prosecuted or punished for failure to participate.*
14. *The identifying numbers, if any, that administer the program may not be used for identification and may not be shared with or used by any nongovernmental entity other than the recipient him or her self.*
15. *May not be heard by any judge, jurist, or prosecutor who is a recipient or beneficiary of the same benefit, because this would cause a conflict of interest in violation of 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455, 18 U.S.C. §597, and 18 U.S.C. §201.*
16. *During any litigation involving the "benefit", both the grantor and the grantee share equal obligation to prove that equally valuable consideration was provided to the other party. Note that Federal Reserve Notes do not constitute lawful money or therefore consideration.*
17. *Does NOT include a return of monies UNLAWFULLY withheld against a non-taxpayer. It is not a commercial "benefit" or "purposeful availment" to have property STOLEN by a corrupted government returned to me.*

Anything offered by the government that does not meet ALL of the above criteria is herein defined as an INJURY and a TORT. Compelled participation is stipulated by both parties as being slavery in criminal violation of 18 U.S.C. §1583, 42 U.S.C. §1994, and the Thirteenth Amendment.

Receipt of the attached government application constitutes consent by the recipient of the application to use the above definition of "benefit" in any disputes that might arise over this transaction. Government recipient and its agents, employees, and assignees forfeit their right as private individuals acting in any government office to define the term "benefit" and agree to use ONLY the above definition.

Because the Submitter is ineligible for and does not seek any kind of "benefit" by submitting any of the attached forms, the Submitter and Recipient both stipulate that the perjury statement has no "materiality" because it cannot produce any kind of injury to the Recipient.

27. The following table summarizes the meaning of various geographical terms used in the context of federal and state law, and these definitions also apply to all government forms submitted by Submitter or correspondence sent by the Recipient to the Submitter in the past, present, and future:

Table 1: Summary of meaning of various terms and the contexts in which they are used

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	**Union States/ "We The People"**	**Federal Government**		**"We The People"**	**State Government**	
"state"	Foreign country	Union state	Union state	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State"[1]	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State"[2] (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively[3]	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

What the above table clearly shows is that the word "State" in the context of federal statutes and regulations means (not includes!) federal States only under Title 48 of the U.S. Code[4], and these areas do not include any of the 50 Union States. This is true in *most cases and especially in the Internal Revenue Code Subtitle A*. The lower case word "state" in the context of federal statutes and regulations means one of the 50 union states, which are "foreign states", and "foreign countries" with respect to the federal government as clearly explained in Citizenship, Domicile, and Tax Status Options, Form #10.003. In the context of the above, a "Union State" means one of the 50 Union states of the United States* (the country, not the federal United States**) mentioned in the Constitution for the United States of America.

All CIVIL statutory terms TO WHICH OBLIGATIONS AND PRIVILEGES attach are limited to territory over which Congress has EXCLUSIVE GENERAL jurisdiction. All of the statuses TO WHICH CIVIL OBLIGATIONS AND PRIVILEGES ATTACH indicated in the statutes (including those in 8 U.S.C. §§1401 and 1408) STOP at the border to federal territory and do not apply within states of the Union. I cannot have a status in a place that I am not civilly domiciled, and especially a status that I do NOT consent to and to which rights and obligations attach. Otherwise, the Declaration of Independence is violated because I am subjected to obligations that I didn't consent to and am a slave. This is proven in:

Your Exclusive Right to Declare and Establish Your Civil Status, Form #13.008
DIRECT LINK: http://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf
FORMS PAGE: http://sedm.org/Forms/FormIndex.htm

[1] See California Revenue and Taxation Code, §6017.

[2] See California Revenue and Taxation Code, §17018.

[3] See, for instance, U.S. Constitution Article IV, Section 2.

[4] See https://www.law.cornell.edu/uscode/text/48

As the U.S. Supreme Court held, all law is prima facie territorial and confined to the territory of the specific state. The states of the Union are NOT "territory" as defined, and therefore, all of the CIVIL STATUSES found in Title 8 of the U.S. code CONNECTED WITH UNITED STATES TERRITORY AND DOMICILIARIES do not extend into or relate to anyone civilly domiciled in a constitutional state, regardless of what the definition of "United States" is and whether it is GEOGRAPHICAL or GOVERNMENT sense. As held by the U.S. Supreme Court in the License Tax Cases, Congress can lawfully offer or extend federal franchises or the statuses in a foreign jurisdiction such as a state of the Union. However, if it does so without the consent of those who participate it is engaging in a "commercial invasion" in violation of Article 4, Section 4 of the United States Constitution. That is why public offices, which are a franchise, are limited by 4 U.S.C. §72 to being exercised ONLY in the District of Columbia and NOT ELSEWHERE. Furthermore, it is a violation of the legislative intent of the constitution and criminal activity to: 1. Make an ordinary CONSTITUTIONAL and PRIVATE citizen into a PUBLIC officer in the government; 2. Pay PUBLIC monies or "benefits" to ordinary PRIVATE CITIZENS.; 3. Bribe or entice and PRIVATE human to become a PUBLIC OFFICER in exchange for "benefits". This would eliminate all PRIVATE property and replace a CONSTITUTIONAL government with a gigantic, corporate, SOCIALIST monopoly and employer of EVERYONE in violation of the Sherman Anti-Trust Act.

Any and every attempt by the Recipient or any government actor to associate the Submitter of this form with any statutory civil status found in federal or state statutes is hereby declared to be an act of criminal identity theft as described in the document below. This attachment hereby formally requests any and every government employee who becomes aware of such identity theft to prosecute and report it by every available means or be guilty of misprision of felony and become an accessory after the fact if they don't (18 U.S.C. §§3 and 4):

Government Identity Theft, Form #05.046
DIRECT LINK: http://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf
FORMS PAGE: http://sedm.org/Forms/FormIndex.htm

SECTION 5: PRIVACY ACT WARNING

1. The information contained in this submission is protected by the Privacy Act, 5 U.S.C. §552a.
2. Submitter is neither a domiciliary of the "United States" defined in 26 U.S.C. §7701(a)(9) and (a)(10), a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401, a statutory "U.S. resident" pursuant to 26 U.S.C. §7701(b)(1)(A), a "U.S. person" pursuant to 26 U.S.C. §7701(a)(30), or an "individual" as defined in 5 U.S.C. §552a(a)(2) and 26 C.F.R. §1.1441-1(c)(3). As such, Submitter is not subject to any provision within the Privacy Act but the recipient, as a government entity, is.
3. 5 U.S.C. §552a(b) indicates that the government MUST have my consent to use or transmit or store any information about me and I DO NOT give said consent.
4. Recipient is warned that the Submitter **DOES NOT GIVE** his consent to store, use, or transmit any of the information contained herein in electronic form, and especially is not authorized to share any of this information with any other federal or state agency, bureau, instrumentality of any description. This information is licensed and copyrighted and may not be used for ANY commercial or governmental purpose OTHER than the terms expressly cited herein. Any other use is hereby stipulated by all parties as a violation of the Fourth Amendment right of privacy.

SECTION 6: MANDATORY FRANCHISE AGREEMENT

This franchise agreement activates if the recipient or his agents or assigns makes any commercial use of the information provided so as to benefit themselves or their agents, assigns, or employer at the expense of the Submitter. This agreement is the "compensation" demanded under the Fifth Amendment Takings clause, for any interest asserted by any government in my labor or property. Without such compensation, a violation of the Fifth Amendment and a THEFT has occurred. Examples of activities that activate this franchise agreement include but are not limited to:

1. Every disclosure or use of information provided in connection with this application to any third party by the recipient of this application or any agent or officer of the recipient.
2. Making any demands on my personal time.
3. Enforcing any obligation against me without evidence that I EXPRESSLY consented in writing to said obligation.
4. Making any presumptions about my civil status in conflict with that documented here. This includes but is not limited to "taxpayer", "driver", "spouse", "citizen", "resident", "person", etc.
5. Assigning or enforcing any civil statutory status that I did not expressly consent to IN WRITING. This ALSO includes the use or compelled use of any government identifying number, including Social Security Numbers and Taxpayer Identification Numbers. 42 U.S.C. §408(a)(8) makes it a crime to compel the use of such numbers and I do NOT consent to their use and cannot lawfully use them.
6. Demanding property or money of any kind either directly from me or from third parties in control or custody of my property.
7. Sending collection notices.
8. Filing liens, levies, etc.
9. Filing defamatory information with credit reporting agencies.
10. Demanding discovery of any kind, and especially if the submitter doesn't have EQUAL right to conduct discovery on the recipient or any government he or she may represent as its agent.

Any of the above activities makes the recipient and his or her government employer into an agent, officer, trustee, transferee, and fiduciary under the terms of this franchise agreement and thereby causes a waiver of official, judicial, and sovereign immunity pursuant to the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.

Information submitted on this form is NOT classified as a "business record" and therefore not subject to disclosure to any third party under the business records exception to the Fourth Amendment. Instead, all information relating to Submitter and all property of the Submitter in the custody or control or influence of the Recipient, including but not limited to the labor and earnings of the Submitter, are protected by the following franchise agreement, which is hereby incorporated by reference into this submission.

Injury Defense Franchise and Agreement, Form #06.027
https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf

The above franchise shall govern any and all commercial or governmental uses of information relating to, or property owned by the Submitter both prior to and after this submission and all relationships between the Submitter and any government or government agent, officer, or withholding agent. By accepting or using or affecting all such information or property relating to the Submitter for any purpose, the Recipient of this form and all his/her/its agents, assigns, and any and all government entities he or she or it represents implicitly consents to all present and future versions of

the above franchise. If Recipient is acting as a tax withholding or reporting agent under 26 U.S.C. §7701(a)(16), Recipient represents that he/she/it has the authority to obligate the government for whom it is acting as said agent, and that if it cannot obligate said government, then it also has no legal authority to act as said agent to begin with.

The Fourth Amendment makes information about the Submitter, a human and not a statutory "person", "property" in a legal sense and protects that property. The attached government application/form is invalid, false, fraudulent, and perjurious WITHOUT this form also included or without being covered by this franchise agreement. The perjury and/or fraud, in turn, is committed by the Recipient and not the Submitter when or if this attachment is removed or redacted from the original application.

Recipient of this form and all parties utilizing information about the Submitter/applicant, including information provided in connection with this transaction agree not to employ this information for any of the following purposes:

1. Any commercial purpose in relation to any government.
2. In connection with the administration of any government franchise, including but not limited to Social Security, Medicare, income taxation ("trade or business" franchise)
3. The enforcement of any licensed activities such as driver's licenses, marriage licenses, or professional licenses, which are also franchises.
4. Any civil or criminal law enforcement activity.

Recipient of this information agrees to grant to applicant witness immunity pursuant to 18 U.S.C. §6002 in connection with any legal proceeding that uses information about me provided in connection with this application. If they are not authorized to grant said immunity by their employer, they agree to become the "substitute defendant" in said proceeding and authorize the Submitter to submit an IRS form 56 on their behalf making them legally into the substitute defendant.

Pursuant to 5 U.S.C. §552a(b), recipient and his officers, agents, and assigns may not lawfully maintain records about me without my express written consent, which I do NOT give, have no delegated authority from my God to give, and have retroactively withdrawn by filing a public notice with the U.S. government and state government. Therefore:

1. Any records in your possession pertaining to me other than the licensed and copyrighted application herein provided, and the attached government application/form are being maintained ILLEGALLY if this franchise agreement is being violated.
2. You do not have my consent to store or use any of my personal information other than my name and physical characteristics and ONLY to enforce my constitutional right to be left alone and NOT acquire any status under federal civil law.
3. You do not have my permission to share any of my personal information with any other federal or state agency or bureau or private company, including the Internal Revenue Service. If you do, you agree personally to pay me $500,000 for each wrongful or unauthorized disclosure.
4. You do not have my permission to use any of the information provided for any purpose which commercially benefits you personally, that of your employer, or any government.

If the Submitter of this form is treated by any government or court as a public officer or as being engaged in a statutory "trade or business" per 2 U.S.C. §7701(a)(26) in relation to the transaction or relationship established or described by this submission and any attached forms, Submitter hereby exercises his sovereign capacity as said compelled and public officer of any and all governments he or she is imputed to represent in consenting to this agreement on behalf of said government, and in assigning the role of "Government Actor" to everyone in the government who might benefit commercially or financially, both directly or indirectly, by using the information or property protected by the above franchise contract for their commercial benefit.

> *"Cujus est commodum ejus debet esse incommodum.*
> *He who receives the benefit should also bear the disadvantage."*
>
> *"Que sentit commodum, sentire debet et onus.*
> *He who derives a benefit from a thing, ought to feel the disadvantages attending it. 2 Bouv. Inst. n. 1433."*
> *[Bouvier's Maxims of Law, 1856;*
> *SOURCE: http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm]*

If litigation ensues involving this submission, any attached documents, or the relationship described in this document or the attachments and any government worker or judge institutes duress by interfering with my right to contract or associate by assigning a civil or statutory status that submitter does not have or consent to have in the context of the relationship of the parties, redefines terms already defined herein to have a different meaning in the context of the proceeding, or interferes with the enforcement of the franchise agreement herein, then:

1. Any commercial consequences created or protected by the duress become the responsibility of the source of the duress. All acts performed under illegal duress become the responsibility and liability of the source of the duress rather than the compelled actor.
2. In relation to me, this submission and all attachments shall instead constitute religious and political beliefs and speech that are not factual and not actionable for the purposes of the commercial relationships created by the duress.
3. This document shall serve as a civil commercial LIEN against the source of the duress for TWICE the amount of the commercial liability to the government created by the duress.

The above provisions are intended to avoid making me an accessory after the fact (18 U.S.C. §3) to CRIME committed by the judge, including perjury, slavery, FRAUD, witness tampering, abuse of legal process, conspiracy against rights, impersonating a public officer, etc.

> *"You shall not circulate a false report. Do not put your hand with the wicked [judge] to be an unrighteous witness."*
> *[Exodus 23:1, Bible, NKJV]*

This attachment shall accompany any and all tax forms, withholding forms, and reporting forms, PAST, PRESENT, and FUTURE, in the custody of the Recipient and his agent or assigns, and any and all reports sent to any government entity and relating to the Submitter in order to give reasonable notice to all parties affected by the above franchise. It shall especially accompany all information returns submitted by the Recipient or his/her/its agents and assigns to any government, including but not limited to IRS forms W-2,1042-S, 1098, and 1099. Any attempt to destroy or disassociate this or any other attachment is hereby stipulated by all parties to be criminal obstruction of justice and witness tampering.

Like government laws and franchises, the above franchise agreement is subject to change without notice to the Recipient of this form or the government he/she/it is acting as an agent for. This is a requirement of the mandate for equal protection and equal treatment that is the foundation of the United States Constitution. Caveat emptor.

SECTION 7: CONSTRAINTS ON THE DELEGATED AUTHORITY OF THE SUBMITTER IN RELATION TO THE GOVERNMENT

1. Submitter is acting in a fiduciary and trustee capacity for God and ONLY God 24 hours a day, seven days a week.
2. The terms of the trust indenture constraining his delegated authority are found in the Holy Bible Trust Indenture. The terms of that trust indenture are exhaustively enumerated in the following document:
   Delegation of Authority Order from God to Christians, Form #13.007
   http://sedm.org/Forms/FormIndex.htm
3. Under the terms of the Holy Bible Trust Indenture, Submitter has NO DELEGATED AUTHORITY to:
   3.1. Accept or consent to any duties or obligations toward, pay any monies to, or render any property or consideration to any government ruler, king, agent, or representative other than God's government on earth beyond that described herein. See section 4.7 of Form #13.007 above document.

> *"**You shall have no other gods [including government, laws, or judges] before Me**. You shall not make for yourself a carved image—any likeness* of anything *that* is *in heaven above, or that* is *in the earth beneath, or that* is *in the water under the earth; **you shall not bow down to them nor serve [obey] them.** For I, the LORD your God,* am *a jealous God, visiting the iniquity of the fathers upon the children to the third and fourth* generations *of those who hate Me, but showing mercy to thousands, to those who love Me and keep My commandments.*
> *[Exodus 20:3-6, Bible, NKJV]*
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> ---
>
> *"**You shall make no covenant with them [foreigners], nor with their [pagan government] gods [or judges]. They shall not dwell in your land [and you shall not dwell in theirs by becoming a "resident" in the process of contracting with them], lest they make you sin against Me. For if you serve their gods [under contract or agreement], it will surely be a snare to you.**"*
> *[Exodus 23:32-33, Bible, NKJV]*
>
> *"It is our true policy to **steer clear of permanent alliances** [contracts/covenants] with any portion of the foreign world."*
> *[George Washington, Farewell Address]*
>
> *"Peace, commerce, and honest friendship with all nations – **entangling alliances [contracts, covenants, treaties] with none**."*
> *[Thomas Jefferson, First Inaugural Address, March 4, 1801]*

   3.2. Act as a "public officer", instrumentality, or agent of the government in any capacity, and especially in the context of the "trade or business" franchise defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". I may ONLY serve the Lord and ONLY have allegiance and protection from Him and not any vain judge, ruler, or man. See section 4.7 of Form #13.007 above and Luke 16:13.

> *"Away with you , Satan! For it is written, '**You shall worship the Lord your God, and Him ONLY [NOT the government!]** you shall serve [with your labor or your earnings from labor].'"*
> *[Jesus in Matt. 4:10, Bible, NKJV]*
>
> *"You were bought at a price; **do not become slaves of men** [and remember that governments are made up exclusively of men]."*
> *[1 Cor. 7:23, Bible, NKJV]*

4. The Holy Bible Trust Indenture applies from the date that the Submitter became a Christian.
5. Any express or implied agreements or contracts between the Submitter and the government that impose any duties upon the Submitter or convey any rights to the government or the Recipient of this form beyond those described herein must be deemed to have been undertaken *without delegated authority* and are therefore null and void ab initio.

> *"All persons dealing with public officers [or Heavenly officers] are bound to take notice of the [Biblical] law prescribing their authority and powers."*
> *[State ex rel McConnell v. First State Bank, 22 Tenn. App. 577, 124 S.W.2d. 726, 733 (1938)]*
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> ---
>
> *"Of this it is enough to say that the United States is neither bound nor estopped by acts of its officers or agents in entering into an arrangement or agreement to do or cause to be done what the [Biblical] law does not sanction or permit," 243 U.S., at 409. [ditto for officers of Heaven]*
> *[Utah Power and Light Co. v. United States, 243 U.S. 389, 37 S.Ct. 387 (1917)]*
>
> ---
>
> *"Where an executive officer, under his misconstruction of the [Biblical] law, has acted without or beyond the powers given him, the courts have jurisdiction to restore the status quo ante insofar as that may be done (cites omitted)."*
> *[United States v. Mott, 37 F.2d. 860, 862 (10th Cir. 1930), Affirmed, Mott v. United States, 283 U.S. 747, 51 S.Ct. 642 (1931)]*
>
> ---
>
> *"[T]he authority of ministerial officers is to be strictly construed as including only such powers as are expressly conferred [in the Holy Bible], or necessarily implied," 141 F.2d, at 913.*
> *[Youngblood v. United States, 141 F.2d. 912 (6th Cir. 1944): Action to compel recorder to record tax liens]*
>
> ---
>
> *"Whatever the form in which the [Heavenly] Government functions, anyone entering into an arrangement with the [Heavenly] Government takes the risk of having accurately ascertained that he who purports to act for the [Heavenly] Government stays within the bounds of his authority. The scope of this authority may be explicitly defined by Congress [or the Holy Bible] or be limited by delegated legislation, properly exercised through the rule-making power. And this is so even though, as here, the agent himself may have been unaware of the limitations upon his authority," 332 U.S., at 384.*
> *[Federal Crop Ins. Corp. v. Merrill, 332 U.S. 380, 68 S.Ct. 1 (1947)]*

6. Any contracts or agreements entered into on my behalf by my parents are null and void ab initio. This includes any applications for government benefits or franchises submitted on my behalf by my parents, such as Social Security.
7. Government has received reasonable notice of the revocation of the Social Security Contract by being sent SSA form 521 and the following document, and therefore has received "reasonable notice" that there is no commercial or fiduciary relationship between Submitter and recipient. Silence of the government serves as notice of consent by the government and commercial default under the terms of said document:
   Resignation of Compelled Social Security Trustee, Form #06.002
   https://sedm.org/Forms/06-AvoidingFranch/SSTrustIndenture.pdf

8. Submitter reserves all his/her God given rights pursuant to U.C.C. §1-308 and its predecessor, U.C.C. §1-207 in relation to the ORIGINAL offer by the government in its unmodified or unamended tax forms.
9. Because Submitter reserves all rights and has no authority to delegate any of them under the terms of the Holy Bible Trust Indenture, then he/she is a foreign sovereign within the meaning of the Foreign Sovereign Immunities Act, 28 U.S.C. Part IV, Chapter 97.
10. Submitter has notified the government using the following form that all obligations, contracts, or agreements between him and any other foreign sovereign such as the United States government can take ONLY written form and may not be implied by conduct. The written instrument conveying rights must be signed by him/her and fully and completely disclose all of the rights surrendered under the terms of the contract or agreement.

    Change of Address and Power of Attorney, form #07.110
    https://sedm.org/Forms/07-RespLtrs/1-General/ChangeAddrPwrAtty.pdf
11. Any obligations, debts, or collection notices sent to the Submitter by the government must be accompanied by the written instrument containing his signature that created the alleged debt pursuant to the document above and pursuant to the Fair Debt Collection Practices Act, 15 U.S.C. §1692g(b).
12. Recipient is reminded that if the government can enact an act requiring all contracts with the government to be in writing, then he has the *equal* right to enforce the same requirement upon the government upon reasonable notice of the existence of such requirement.

> *"Every man is supposed to know the law.* ***A party who makes a contract with an officer [of the government or of God's government] without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids in the violation of the law.****"*
> *[Clark v. United States, 95 U.S. 539 (1877)]*

SECTION 8: CONSTRAINTS PERTAINING TO YOUR RESPONSE TO THIS COMMUNICATION AND ALL COMMUNICATIONS WITH, TO, OR ABOUT THE SUBMITTER

Submitter/movant requires of the Recipient the following actions, in addition to those things mentioned in the attached government forms and associated correspondence:

1. That your response to this correspondence be signed under penalty of perjury, as required by 26 U.S.C. §6065. Anything not signed under penalty of perjury under the laws of my state shall be considered political speech that is inadmissible as evidence of any obligation pursuant to Federal Rule of Evidence 610. The Constitution of the United States and Section 1 of the Fourteenth Amendment both mandate equal protection of the laws. Equal protection means that you cannot require anything of me that I cannot also require of you. You, the *public servant*, cannot be greater than me, your Master.
2. That the Recipient and the parties construe that this attachment applies to ALL FUTURE SUBMISSIONS, even if not attached. Any later versions of this form attached to future petitions/motions/or responses shall retroactively supersede this form.
3. That the Recipient remain silent on all issues raised in this pleading which the Recipient concurs and agrees entirely with. Any facts or statements or admissions included in this pleading which are not denied or rebutted by either the Recipient or the opposing party with supporting evidence and under penalty of perjury shall therefore constitute an Admission to the truthfulness of each statement or conclusion as required by Federal Rule of Civil Procedure Rule 8(b)(6).
4. That the Recipient or the government party to this suit indicate "this matter was already settled or ruled upon" to indicate that it has NOT been ruled upon or settled and that they are EVADING the truth in the case where:
    4.1. They do not indicate the docket, page number, and line number and precise language WHERE the question proposed was precisely answered…OR
    4.2. They do not provide the specific answer requested to the question proposed by the Submitter of the pleading or petition that this document is attached to.
    4.3. They cite caselaw from a federal and not state court as their authority for an answer. Federal caselaw is inapposite and constitutes nothing but political propaganda and involves the courts in "political questions" in relation to those not domiciled on federal territory or lawfully serving in public offices within the government, such as the Submitter. Even the IRS refuses to recognize federal caselaw below the U.S. Supreme Court and so the Submitter invokes the same protection. See I.R.M. §4.10.7.2.9.8 for proof.
5. That unless otherwise provided by law or the Federal Rules of Civil or Criminal Procedure, this Recipient has 60 days in which to make a ruling after the filing of the final pleading/motion by the moving party to make a ruling. Any ruling which is delayed beyond 60 days would be an unreasonable and prejudicial denial of due process and obstruction of justice even if done by omission, in violation of 18 U.S.C. §1509. To otherwise allow the Recipient to ignore motions without limitation is to leave the moving party without any remedy at law, which is contrary to the principles of law. This provision is therefore intended to prevent such prejudicial bad faith delay tactics by the Recipient in the instant matter.
6. That the Recipient affirms its agreement with the facts and conclusions in this pleading by indicating that it doesn't have an obligation to respond to the issues raised herein or any part thereof. The oath of office of the judge establishes the affirmative fiduciary obligation to address these issues and any judge who does not honor his or her oath to support, defend and protect the Constitutional rights of the litigants under his or her care is acting *not* as a "public officer" or "judge", but as a private individual and de facto judge who is usurping public office with the goal of personal gain in violation of 18 U.S.C. §208 and 28 U.S.C. §455.

> *"…* ***the maxim that the King [or the Judge] can do no wrong has no place in our system of government; yet it is also true, in respect to the State itself, that whatever wrong is attempted in its name is imputable to its government and not to the State, for, as it can speak and act only by law, whatever it does say and do must be lawful. That which therefore is unlawful because made so by the supreme law, the Constitution of the United States, is not the word or deed of the State, but is the mere wrong and trespass of those individual persons who falsely spread and act in its name.****"*
>
> *"This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the line of demarcation that separates constitutional government from absolutism, free self- government based on the sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of the state to declare and decree that he is the state; to say 'L'Etat, c'est moi.' Of what avail are written constitutions, whose bills of right, for the security of individual liberty, have been written too often with the blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power may be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce them; and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect? And how else can these principles of individual liberty and right be maintained, if, when violated, the judicial tribunals are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever they interpose the shield of the state?* ***The doctrine is not to be tolerated****. The whole frame and scheme of the political institutions of this country, state and federal, protest against it. Their continued existence is not compatible with it.* ***It is the doctrine of absolutism, pure, simple, and naked, and of communism which is its twin, the double progeny of the same evil birth****."*
> *[Poindexter v. Greenhow, 114 U.S. 270; 5 S.Ct. 903 (1885)]*

7. That the Recipient or the opposing counsel use the word "frivolous" to describe or identify any issue, fact, or legal argument raised by the Submitter that the Recipient regards as truthful, accurate, and correct on any issue.

8. I demand that your answers be consistent with what the government, the IRS, and the courts themselves say forms the ONLY basis for reasonable belief about tax liability, which is the Constitution, the Statutes at Large after January 2, 1939, and the rulings of the U.S. Supreme Court but not lower courts. DO NOT invoke the I.R.C. in your defense because I am not a "taxpayer" franchisee lawfully subject to it and because it is not positive law per 1 U.S.C. §204 and therefore not legal evidence of an obligation on my part. Prima facie evidence is nothing but presumption and all presumption is a violation of due process of law against a party protected by the Constitution such as the Submitter. According to the I.R.M. Section 4.10.7.2.8.8 listed in section 2 above, you may NOT cite any court ruling below the Supreme Court against anyone other than the litigant himself or herself. Please therefore DO NOT cite rulings of tax courts, district courts, or circuit courts because they are nothing more than political propaganda that is irrelevant to me as a party who is NOT a "public officer" or government franchisee. Only those domiciled on federal territory or lawfully engaged in a public office or who have consented to waive sovereign immunity as foreign sovereigns can be subject to the jurisdiction of the court and I am NONE of these. These GOVERNMENT requirements are documented in the following memorandum of law, which you are demanded to rebut within 30 days and rebut the admissions at the end or agree with and default to:
   Reasonable Belief About Income Tax Liability, Form #05.007
   https://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf

SECTION 9: PERJURY STATEMENTS ON ATTACHED STANDARD GOVERNMENT FORMS

The perjury statement appearing on all government forms to which this form is attached invokes the term "United States". That "United States" is hereby defined as the one in 28 U.S.C. §1746(1) and not the one in 28 U.S.C. §1746(2). Without such definition, I would be committing perjury under penalty of perjury to misrepresent my physical location in signing the form because I am a nonresident NOT:

1. Described in 28 U.S.C. §1746(2).
2. Physically present within or domiciled within the statutory "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10).
3. Representing an artificial entity, corporation, or government domiciled within the statutory "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10) and as described in Federal Rule of Civil Procedure 17(b) and (d).

As Section 4 earlier indicates, the statutory but not constitutional "United States" consists of federal territory and excludes land within the exclusive jurisdiction of states of the Union where I am physically located but not "resident" or "domiciled".

SECTION 10: RECIPIENT OR HIS AGENT(S) ARE NOT EMPOWERED TO PRACTICE LAW ON MY BEHALF OR MAKE LEGAL DETERMINATIONS ABOUT MY STATUS

I do not consent to allow you, the Recipient of this form, to practice law on my behalf, to represent me legally, or make any legal determinations about my status other than those already indicated here under penalty of perjury. You *MUST* accept what I tell you about my status under penalty of perjury and presume that it is truthful and accurate. Please DO NOT:

1. Contact the IRS to get them to contradict what I tell you here, because they are not authorized to determine my status, they have no personal knowledge of my circumstances and therefore cannot act as a witness, and because nothing they say or print is trustworthy by their own admission! See and rebut:
   Reasonable Belief About Income Tax Liability, Form #05.007; https://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf

   > *"**Unfortunately, the IRS is not bound by answers or positions stated by its employees orally, whether in person or by telephone.** According to the procedural regulations, 'oral advice is advisory only and the Service is not bound to recognize it in the examination of the taxpayer's return.' 26 C.F.R. §601.201(k)(2). [. . .] **Thus, it will still be difficult to bind the IRS even to written statements made by its employees. As was true before, taxpayers may be penalized for following oral advice from the IRS."***
   > *[Tax Procedure and Tax Fraud, Patricia Morgan, 1999, ISBN 0-314-06586-5, West Group, p. 34]*
   >
   > *"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position."*
   > *[Internal Revenue Manual, Section 4.10.7.2.7 (01-1-2006)]*

2. Approach me with legal counsel or an attorney intent on contradicting what I state here under penalty of perjury. He or she does not have personal knowledge of my circumstances and therefore is not a competent witness, and I do not empower him or her to "represent me". Furthermore, the courts say that you cannot rely on legal counsel to determine your status. See the above *Reasonable Belief About Income Tax Liability*, Form #05.007 for details. We are a society of laws and not men and each American is the *only* party who can or should read and apply the law to their own specific circumstances:

   > ***"But it must be remembered that all are presumed to know the law [the Internal Revenue Code, which is municipal law for the District of Columbia], and that whoever deals with a municipality [e.g. the District of Columbia, also called the "United States"] is bound to know the extent of its powers.** Those who contract with it, or furnish it supplies, do so with reference to the law, and must see that limit is not exceeded. With proper care on their part and on the part of the representatives of the municipality, there is no danger of loss."*
   > *[San Francisco Gas Co. v. Brickwedel , 62 Cal. 641 (1882). See also Dore v. Southern Pacific Co. (1912), 163 Cal. 182, 124 P. 817; People v. Flanagan (1924), 65 Cal.app. 268, 223 P. 1014; Lincoln v. Superior Court (1928), 95 Cal.App. 35, 271 P. 1107; San Francisco Realty Co. v. Linnard (1929), 98 Cal.App. 33, 276 P. 368]*

3. Tell me you have a "policy" to disregard or contradict what appears here. Corporate or private policy cannot and does not supersede the requirements of the USA Constitution or enacted positive law. I am NOT interested in your "policy", but only in doing what the law allows and requires both me and you to do or not do in this circumstance. I WILL NOT help you violate the laws clearly documented here by applying for or using government issued identifying numbers, regardless of what your "policy" is. I am a law-abiding American who scrupulously reads and obeys all laws that apply to the jurisdiction I am in. Are you?

All the above activities shall constitute and are stipulated by the parties to this agreement to constitute: 1. Criminal witness tampering since this submission and its attachments are signed under penalty of perjury and constitutes testimony of a witness; 2. Criminal coercion; 3. Harassing communication; 4. Unlawfully simulating legal process of a pretended but unauthorized government agent/officer (withholding agent). Parties stipulate to allow audio recording of all their interactions relating to the subject of this interaction in order to ensure that legal evidence about compliance with this agreement is not prevented from being produced. Any attempt to prevent audio recording of any and all communications between the parties shall also constitute and is stipulated by the parties to constitute criminal obstruction of justice. All such recordings and all written correspondence relating to this submission are also stipulated by the parties into evidence in any civil dispute between the parties in any

and every court in which the parties may litigate disputes under this agreement pursuant to under Federal Rule of Civil Procedure 29 and similar state rules.

The Submitter is willing, able, and eager to be educated by your legal counsel if you believe anything here is incorrect. If I am proven incorrect with court admissible evidence signed under penalty of perjury for which the witness agrees to take personal responsibility, I will change my testimony on this form, but not before. The only thing I want to talk about, however, is the law. I am not interested in what the "policy" of the recipient is because I don't and won't govern my life by "policy" or even "public policy" disguised as de facto law. I must obey the laws of my God, which say that I can't contract with, do business with, be a "resident", "citizen", or domiciliary of, or pay money to any government, which it calls "the Beast" in Rev. 19:19. All civil franchises, including the income tax, constitute such a contract or agreement and even the U.S. Supreme Court recognizes it as a contract, agreement, or "comity" of one kind or another such as an "indebtitatus assumpsit".

> *"**You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan government] gods [laws or judges]**. They shall not dwell in your land [and you shall not dwell in theirs by becoming a "resident" in the process of contracting with them], lest they make you sin against Me [God]. For if you serve their gods [under contract or agreement or franchise], it will surely be a snare to you."*
> *[Exodus 23:32-33, Bible, NKJV]*
>
> *"You shall have no other gods [including political rulers, governments, or earthly laws] before Me [or My commandments]."*
> *[Exodus 20:3, Bible, NKJV]*
>
> *"Do you not know that friendship with the world is enmity with God? **Whoever therefore wants to be a friend ["citizen", "resident", "taxpayer", "inhabitant", or "subject" under a king or political ruler] of the world [or any man-made kingdom other than God's Kingdom] makes himself an enemy of God.**"*
> *[James 4:4, Bible, NKJV]*

I am protected in the above pursuits by the First Amendment to the United States Constitution and the Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B. It is my right and my duty under God's laws to have the status and the standing described herein. For further details on the content of this section, see and rebut the following within 30 days or be found to agree:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008;
https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf

AFFIRMATION

Submitter signature:	I declare under penalty of perjury under ONLY the common law and NOT civil/statutory law of the state I am physically present within and from without the STATUTORY "United States", and in accordance with 28 U.S.C. §1746(1) that the statements made in this document and all attachments are true, correct, and complete to the best of my knowledge and belief when all definitions of words, and my civil status pertaining to our interactions described in this correspondence and all attachments are fully respected and enforced by everyone making use of this information in any administrative or legal interactions between us. _____ Signature, Full time Agent, Fiduciary, Trustee of God. Beyond delegation order to act as a public officer of any government in the capacity of this interaction. https://sedm.org/Forms/13-SelfFamilyChurchGovnce/DelOfAuthority.pdf	**Date signed:**	

FREE REFERENCES AND RESOURCES:

Family Guardian-Taxation page: http://famguardian.org/Subjects/Taxes/taxes.htm	**Why You are a Political Citizen but a Civil Non-Citizen, National, and Nonresident Alien (pamphlet), Form #05.006** https://sedm.org/Forms/05-MemLaw/WhyANational.pdf
Liberty University: http://sedm.org/LibertyU/LibertyU.htm	**Great IRS Hoax (book), Form #11.302:** http://sedm.org/Forms/FormIndex.htm
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002: https://sedm.org/Forms/05-MemLaw/Domicile.pdf	**Federal and State Tax Withholding Options for Private Employers (pamphlet), Form #09.001:** https://sedm.org/Forms/09-Procs/FedStateWHOptions.pdf